

**EXHIBIT B**

**Redline**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., et al.<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. ~~2712~~ 2712

**ORDER GRANTING MOTION OF DEBTORS TO DETERMINE TAX LIABILITY  
AND STAY PROCEEDINGS**

Upon the *Motion of Debtors To Determine Tax Liability and Stay Proceedings* (the “**Motion**”);<sup>2</sup> and this Court having jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of these Chapter 11 Cases and the Motion in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that proper and adequate notice of the Motion and the relief requested therein has been provided in accordance with the Bankruptcy Rules and the Local Rules, and that, except as otherwise ordered herein, no other or further notice is necessary; and objections (if any) to the

<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin- Granville Road, Columbus, OH 43081.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Motion.

Motion having been withdrawn, resolved or overruled on the merits; and this Court having found and determined that the relief set forth in this Order is in the best interests of the Debtors and their estates; and that the legal and factual bases set forth in the Motion, and at the hearing (if any) establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED:

1. The Motion is GRANTED as set forth herein.
2. Pursuant to section 505(a) of the Bankruptcy Code, the Court finally determines that the Asserted Market Values set forth on **Schedule 1** attached hereto will be the Adjusted Market Values upon which the ~~tax~~appraisal rolls will be set and will serve as the appropriate bases upon which the Taxing Authorities are to compute taxes for the tax years 2024 and 2025 once the supplemental appraisal records reflecting the Adjusted Market Values are transmitted to the Taxing Authorities.

~~3. All tax-related administrative or state proceedings (whether administrative hearings, administrative appeals, judicial appeals, or state court litigation) related to the valuation of the Property and related deadlines shall be stayed from entry of this Order until the Court orders otherwise. This Order does not preclude the parties from informal settlement efforts.~~

3. ~~4.~~ Nothing contained in this Order shall impair the rights of the Debtors to seek, pursuant to section 505 of the Bankruptcy Code, a refund of any taxes previously paid with respect to the Property. Nothing contained in this Order shall impair the rights of the Taxing Authorities to object to a requested refund by Debtors under section 505 of the Bankruptcy Code.

~~5. All rights of the Debtors or their successors to object to claims of the Texas Authorities on any other grounds, and to amend, modify, and/or supplement this Omnibus Objection are preserved.~~

~~6. Nothing in the Motion or this Order shall be deemed or construed to (a) constitute an admission as to the validity or priority of any claim against the Debtors, (b) an implication or admission that any particular claim is of the type specified or defined in the Claim, Motion, or Order, and/or (c) constitute a waiver of the Debtors' or their successors' rights to dispute the Claims or any other claim on any other grounds.~~

4. ~~7.~~ Notwithstanding any applicability of any of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

5. ~~8.~~ The Parties are authorized to take all actions necessary and appropriate to give effect to this Order.

6. ~~9.~~ This Court shall retain jurisdiction over any and all issues arising from or related to the implementation and interpretation of this Order.

**Schedule 1**

<b>COUNTY</b>	<b>APPRAISAL DISTRICT</b>	<b>APPRAISAL DISTRICT ACCOUNT NO.</b>	<b>SITUS ADDRESS</b>	<b>TAX YEAR</b>	<b><del>ASSERTED</del> <u>AGREED</u> MARKET VALUE</b>
<b>Tax Year 2024</b>					
Bell	Tax Appraisal District of Bell County	318043	2603 Thornton Ln	2024	\$ 265,990
Bell	Tax Appraisal District of Bell County	318582	800 S Fort Hood St	2024	\$ 246,333
Bexar	Bexar Appraisal District	90205-060-2620	13926 Nacogdoches Rd	2024	\$ 246,677
Bexar	Bexar Appraisal District	90205-060-2550	16648 San Pedro Ave	2024	\$ 259,745
Bexar	Bexar Appraisal District	90205-060-2675	1739 SW Loop 410	2024	\$ 287,581
Bexar	Bexar Appraisal District	90205-062-1405	2902 Goliad Rd	2024	\$ 304,586
Bexar	Bexar Appraisal District	90205-060-2400	3715 Colony Dr	2024	\$ 284,965
Bexar	Bexar Appraisal District	90205-060-2625	6900 San Pedro Ave	2024	\$ 293,960
Bexar	Bexar Appraisal District	90205-062-1330	7723 Guilbeau Rd	2024	\$ 283,594
Bexar	Bexar Appraisal District	00000-119-5476	8318 Fm 78	2024	\$ 205,101
Bowie	Bowie Central Appraisal District	40900010315	96-96A Oaklawn Village	2024	\$ 223,648
Brazos	Brazos Central Appraisal District	892010-0000-0966	1913 Texas Ave S	2024	\$ 184,354
Brown	Brown County Appraisal District	P2003-5331-01	315 E Commerce St	2024	\$ 207,829
Comal	Comal Appraisal District	2019967000000	139 S Interstate 35	2024	\$ 263,136
Denton	Denton Central Appraisal District	P924853	1374 W Main St	2024	\$ 275,643
Denton	Denton Central Appraisal District	P97621	2249 S Loop 288	2024	\$ 190,466
Denton	Denton Central Appraisal District	P930401	3621 N Josey Ln	2024	\$ 239,909
Denton	Denton Central Appraisal District	P947555	5000 Main St	2024	\$ 215,494
Ector	Ector County Appraisal District	99200.36336.00000	3118 Andrews Hwy	2024	\$ 256,142
El Paso	El Paso Central Appraisal District	081899935060034	10771 Gateway South Blvd	2024	\$ <del>225,985</del> <u>221,240</u>
El Paso	El Paso Central Appraisal District	200499915370050	1590 George Dieter Dr	2024	\$ <del>278,801</del> <u>431,158</u>
El Paso	El Paso Central Appraisal District	20PP99931562034	6375 Montana Ave	2024	\$ <del>344,908</del> <u>466,948</u>
El Paso	El Paso Central Appraisal District	199399908320034	7025 N Mesa St	2024	\$ <del>237,783</del> <u>372,312</u>
Ellis	Ellis Appraisal District	98.5900.013.001.90.112	507 N Highway 77	2024	\$ 230,854
Erath	Erath County Appraisal District	P000074941	2133 W. Washington Street	2024	\$ 187,215
Gregg	Gregg County Appraisal District	188408	1733 W Loop 281	2024	\$ 219,275
Harris	Harris Central Appraisal District	2397133	9669 FM 1960 Bypass Rd	2024	\$ 411,012
Harrison	Harrison Central Appraisal District	10000.00988.02005.000000	109 E End Blvd N	2024	\$ 206,368
Kaufman	Kaufman Central Appraisal District	98.5999.1999.0905.00.06.06	1418 W Moore Ave	2024	\$ 208,098
McLennan	McLennan Central Appraisal District	48B136680	4905 W Waco Dr	2024	\$ 241,362
Midland	Midland Central Appraisal District	P000026278	4715 Billingsley Blvd	2024	\$ 222,513
Navarro	Navarro Central Appraisal District	BP00002408	1955 W 7th Ave	2024	\$ 250,454
Tarrant	Tarrant Appraisal District	13810855	1255 Green Oaks Rd	2024	\$ 255,933
Tarrant	Tarrant Appraisal District	10965785	6300 Rufe Snow Dr	2024	\$ 282,883
Taylor	Central Appraisal District of Taylor County	P5399094700	3204 S. Clack St	2024	\$ 208,516
Webb	Webb County Appraisal District	800-02022-114	2310 E Saunders St	2024	\$ 239,386
Webb	Webb County Appraisal District	801-02013-113	7807 San Dario	2024	\$ 227,266
Williamson	Williamson Central Appraisal District	P-16-P194-7040-3828-97	1201 Highway Interstate 35	2024	\$ 260,780
Williamson	Williamson Central Appraisal District	P-17-P194-4040-3949-15	850 N Bell Blvd	2024	\$ 242,883
Williamson	Williamson Central Appraisal District	P-16-P194-7040-2219-00	8666 Spicewood Springs Rd	2024	\$ 232,123
<b>Tax Year 2025</b>					
Angelina	Angelina County Appraisal District	P-44-44100-1403	809 S Timberland Dr	2025	\$ <del>224,302</del> <u>224,300</u>

Bell	Tax Appraisal District of Bell County	318043	2603 Thornton Ln	2025	\$	321,752
Bell	Tax Appraisal District of Bell County	318582	800 S Fort Hood St	2025	\$	259,170
Bexar	Bexar Appraisal District	90205-060-2620	13926 Nacogdoches Rd	2025	\$	258,013
Bexar	Bexar Appraisal District	90205-060-2675	1739 SW Loop 410	2025	\$	319,300
Bexar	Bexar Appraisal District	90205-062-1405	2902 Goliad Rd	2025	\$	346,569
Bexar	Bexar Appraisal District	90205-060-2400	3715 Colony Dr	2025	\$	325,348
Bexar	Bexar Appraisal District	90205-062-1330	7723 Guilbeau Rd	2025	\$	317,682
Bexar	Bexar Appraisal District	00000-119-5476	8318 Fm 78	2025	\$	<del>253,555</del> <u>383,911</u>
Bowie	Bowie Central Appraisal District	40900010315	96-96A Oaklawn Village	2025	\$	<del>226,629</del> <u>229,629</u>
Brazoria	Brazoria County Appraisal District	9339-0475-500	125 Highway 332 W	2025	\$	<del>220,791</del> <u>240,210</u>
Brown	Brown County Appraisal District	P2003-5331-01	315 E Commerce St	2025	\$	<del>218,394</del> <u>227,210</u>
Cameron	Cameron Appraisal District	00-0100-0023-1652-04	1601 E Price Rd	2025	\$	<del>271,992</del> <u>271,991</u>
Cameron	Cameron Appraisal District	00-0100-2011-1443-00	2014 S. Expressway 83	2025	\$	<del>276,638</del> <u>276,637</u>
Collin	Collin Central Appraisal District	P-9000-202-8072-1	105 S Central Expy	2025	\$	<del>301,589</del> <u>356,761</u>
Comal	Comal Appraisal District	2019967000000	139 S Interstate 35	2025	\$	<del>296,780</del> <u>233,240</u>
Cooke	Cooke County Appraisal District	128067	1104 E Highway 82	2025	\$	226,468
Dallas	Dallas Central Appraisal District	99150518500000000	2128 Fort Worth Ave	2025	\$	304,275
Dallas	Dallas Central Appraisal District	99890060000035750	2865 Valley View Ln	2025	\$	222,655
Dallas	Dallas Central Appraisal District	99091125310000000	3601 Lakeview Parkway	2025	\$	272,220
Dallas	Dallas Central Appraisal District	99962980000102600	3737 Gus Thomasson Rd	2025	\$	312,026
Dallas	Dallas Central Appraisal District	99982160000052450	719 N Hampton Rd	2025	\$	236,295
Dallas	Dallas Central Appraisal District	99893350000016450	950 W Airport Fwy	2025	\$	271,923
Denton	Denton Central Appraisal District	P924853	1374 W Main St	2025	\$	<del>269,886</del> <u>343,777</u>
Denton	Denton Central Appraisal District	P930401	3621 N Josey Ln	2025	\$	<del>240,088</del> <u>323,648</u>
Ector	Ector County Appraisal District	99200.36336.00000	3118 Andrews Hwy	2025	\$	293,873
El Paso	El Paso Central Appraisal District	081899935060034	10771 Gateway South Blvd	2025	\$	<del>262,818</del> <u>264,928</u>
El Paso	El Paso Central Appraisal District	200499915370050	1590 George Dieter Dr	2025	\$	342,305
El Paso	El Paso Central Appraisal District	20PP99931562034	6375 Montana Ave	2025	\$	<del>388,134</del> <u>382,156</u>
El Paso	El Paso Central Appraisal District	199399908320034	7025 N Mesa St	2025	\$	291,085
Ellis	Ellis Appraisal District	98.5900.013.001.90.11 2	507 N Highway 77	2025	\$	<del>238,807</del> <u>250,857</u>
Fort Bend	Fort Bend Central Appraisal District	9960-02-206-0029-907	3410 Highway 6	2025	\$	295,761
Grayson	Grayson Central Appraisal District	6P02575	2222 Texoma Pkwy	2025	\$	192,413
Gregg	Gregg County Appraisal District	P188408	1733 W Loop 281	2025	\$	293,979
Harris	Harris Central Appraisal District	0424679	1201 W Nasa Pkwy	2025	\$	229,543
Harris	Harris Central Appraisal District	2008104	5807 E Sam Houston Pkwy	2025	\$	297,621
Harris	Harris Central Appraisal District	0374067	6804 Spencer Hwy	2025	\$	230,205
Harris	Harris Central Appraisal District	0476845	919 N Shepherd Dr	2025	\$	219,215
Harris	Harris Central Appraisal District	2397133	9669 FM 1960 Bypass Rd	2025	\$	415,358
Harris	Harris Central Appraisal District	2003909	9795 Westheimer Rd	2025	\$	294,540

Harrison	Harrison-Central Appraisal District	10000.00988.02005.000000	109 E End Blvd N	2025	\$	218,676
Hidalgo	Hidalgo County Appraisal District	W3800-99-120-0000-98	1015 N Texas Blvd	2025	\$	<del>269,663</del> <u>296,044</u>
Hidalgo	Hidalgo County Appraisal District	T3663-99-000-001A-11	313 E Trenton Rd	2025	\$	<del>253,917</del> <u>272,257</u>
Hood	Hood Central Appraisal District	91000.000.7662.0	1820 Acton Hwy	2025	\$	211,570
Hunt	Hunt County Appraisal District	6392-0019-0000-41	6408 Wesley St	2025	\$	183,778
Johnson	Central Appraisal District of Johnson County	126.5528.92230	1615 W Henderson St	2025	\$	229,875
Johnson	Central Appraisal District of Johnson County	126.5525.97288	648 SW Wilshire Blvd	2025	\$	307,630
Kerr	Kerr Central Appraisal District	P70785	1305 Sidney Baker St	2025	\$	298,456
Lubbock	Lubbock Central Appraisal District	P323679	3303 98th St.	2025	\$	<del>318,662</del> <u>318,663</u>
Lubbock	Lubbock Central Appraisal District	P168891	5402 4th St	2025	\$	246,834
McLennan	McLennan Central Appraisal District	48B136680	4905 W Waco Dr	2025	\$	<del>265,345</del> <u>265,340</u>
Midland	Midland Central Appraisal District	P000026278	4715 Billingsley Blvd	2025	\$	<del>330,991</del> <u>330,990</u>
Montgomery	Montgomery-Central Appraisal District	19100-182-49141	1404 N Loop 336 W	2025	\$	287,491
Montgomery	Montgomery-Central Appraisal District	19400-291-11565	23741 US Highway 59 N	2025	\$	167,741
Navarro	Navarro Central Appraisal District	BP00002408	1955 W 7th Ave	2025	\$	<del>217,524</del> <u>00.00</u>
Nueces	Nueces County Appraisal District	B002-7041-0000	4938 S Staples St	2025	\$	261,392
Orange	Orange County Appraisal District	045331-000525	2260 Macarthur Dr	2025	\$	<del>226,778</del> <u>226,779</u>
Parker	Parker County Appraisal District	20659-024-000-P6	108 College Park Dr	2025	\$	282,742
Potter-Randa ll	Potter-Randall Appraisal District	B-000-0890-6205	3415 Bell St	2025	\$	<del>251,807</del> <u>273,759</u>
Rockwall	Rockwall Central Appraisal District	114581	2855 Ridge Rd	2025	\$	<del>336,567</del> <u>387,569</u>
Smith	Smith County Appraisal District	4010-013-37650-00	1421 S Beckham Ave	2025	\$	203,043
Smith	Smith County Appraisal District	4009-000-88820-00	4400 S Broadway Ave	2025	\$	319,303
Tarrant	Tarrant Appraisal District	12189790	1580 Keller Parkway # 50B	2025	\$	229,064
Tarrant	Tarrant Appraisal District	10756590	2110 S Cooper St	2025	\$	260,124
Tarrant	Tarrant Appraisal District	10693912	2853 Central Dr	2025	\$	317,808
Tarrant	Tarrant Appraisal District	11646101	5781 SW Green Oaks Blvd	2025	\$	293,434
Tarrant	Tarrant Appraisal District	10965785	6300 Rufe Snow Dr	2025	\$	265,179
Tarrant	Tarrant Appraisal District	10622764	6425 McCart Ave	2025	\$	264,408
Tarrant	Tarrant Appraisal District	14921192	6708 Lake Worth Blvd	2025	\$	365,486
Taylor	Central Appraisal District of Taylor County	P5399094700	3204 S. Clack St	2025	\$	<del>223,745</del> <u>241,599</u>
Titus	Titus County Appraisal District	0888-02023-00041	2306 S. Jefferson	2025	\$	350,158
Travis	Travis Central Appraisal District	432650	801 E William Cannon Dr	2025	\$	<del>300,469</del> <u>342,335</u>
Victoria	Victoria Central Appraisal District	98000-000-85840	8402 N Navarro St	2025	\$	<del>257,183</del> <u>257,190</u>
Webb	Webb County Appraisal District	800-02022-114	2310 E Saunders St	2025	\$	<del>274,303</del> <u>275,121</u>
Webb	Webb County Appraisal District	801-02013-113	7807 San Dario	2025	\$	<del>263,434</del> <u>263,881</u>

Wichita	Wichita Appraisal District	59000022232	3923 Kell Blvd	2025	\$ 255,601
Williamson	Williamson Central Appraisal District	P-17-P194-4040-3949-15	850 N Bell Blvd	2025	\$ <del>252,612</del> <u>00.00</u>
Williamson	Williamson Central Appraisal District	P-16-P194-7040-2219-00	8666 Spicewood Springs Rd	2025	\$ <del>247,476</del> <u>00.00</u>